

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other				Local Government Name		County	
Audit Date		Opinion Date		Date Accountant Report Submitted to State:			

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☐ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☐ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☐ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☐ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☐ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☐ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☐ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☐ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☐ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.			
Reports on individual federal financial assistance programs (program audits).			
Single Audit Reports (ASLGU).			

Certified Public Accountant (Firm Name)				
Street Address		City	State	ZIP Code
Accountant Signature <i>Siegfried Crandall P.C.</i>			Date	

Township of Woodland
Barry County, Michigan
**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**
Year ended March 31, 2005

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INDEPENDENT AUDITORS' REPORT

**Board of Trustees
Township of Woodland, Michigan**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Township of Woodland, Michigan, as of March 31, 2005, and for the year then ended, which collectively comprise the Township's basic financial statements, as listed in the contents. These financial statements are the responsibility of the Township of Woodland, Michigan's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Township of Woodland, Michigan, as of March 31, 2005, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 10, the Township has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as of April 1, 2004.

The budgetary comparison information on pages 16 through 17, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Board of Trustees
Township of Woodland, Michigan
Page 2

The Township of Woodland, Michigan has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the financial statements.

Sigfried Crandall P.C.

June 29, 2005

BASIC FINANCIAL STATEMENTS

Township of Woodland
STATEMENT OF NET ASSETS
March 31, 2005

	<u>Governmental activities</u>
ASSETS	
Current assets:	
Cash	\$ 709,217
Receivables (net)	50,030
Prepaid expenses	<u>4,467</u>
Total current assets	<u>763,714</u>
Noncurrent assets:	
Receivables (net)	69,954
Capital assets (net of accumulated depreciation)	<u>367,956</u>
Total noncurrent assets	<u>437,910</u>
Total assets	<u>1,201,624</u>
LIABILITIES	
Current liabilities:	
Current portion of long term debt	<u>10,000</u>
Noncurrent liabilities:	
Long term debt	<u>84,000</u>
Total liabilities	<u>94,000</u>
NET ASSETS	
Invested in capital assets, net of related debt	273,957
Restricted for:	
Perpetual care	6,385
Debt service	93,154
Unrestricted	<u>734,128</u>
Total net assets	<u>\$ 1,107,624</u>

See notes to financial statements

Township of Woodland
STATEMENT OF ACTIVITIES
Year ended March 31, 2005

	<u>Program Revenues</u>				<u>Net (expenses) revenues and changes in net assets</u>
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	<u>Governmental activities</u>
Functions/Programs					
Governmental activities:					
Legislative	\$ 1,753	\$ -	\$ -	\$ -	\$ (1,753)
General government	98,444	10,165	-	-	(88,279)
Public safety	89,656	11,315	-	26,690	(51,651)
Public works	65,318	-	3,318	-	(62,000)
Health and welfare	10,645	-	-	-	(10,645)
Culture and recreation	21,184	-	1,853	-	(19,331)
Debt service - Interest	4,432	2,987	-	-	(1,445)
Total governmental activities	<u>\$ 291,432</u>	<u>\$ 24,467</u>	<u>\$ 5,171</u>	<u>\$ 26,690</u>	<u>(235,104)</u>
General revenues:					
Taxes					268,092
State grants					112,638
Franchise fees					1,637
Investment income					7,156
Other					<u>3,327</u>
Total general revenues					<u>392,850</u>
Change in net assets					157,746
Net assets - beginning					<u>949,878</u>
Net assets - ending					<u>\$ 1,107,624</u>

See notes to financial statements

Township of Woodland
BALANCE SHEET - governmental funds
March 31, 2005

	<u>General</u>	<u>Debt Service Road Assessment</u>	<u>Total governmental funds</u>
ASSETS			
Cash	\$ 685,887	\$ 23,330	\$ 709,217
Receivables	33,684	86,300	119,984
Due from other funds	16,476	-	16,476
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 736,047</u>	<u>\$ 109,630</u>	<u>\$ 845,677</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ -	\$ 16,476	\$ 16,476
Deferred revenue	-	79,954	79,954
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>96,430</u>	<u>96,430</u>
 Fund balances:			
Reserved for perpetual care and memorials	6,385	-	6,385
Unreserved:			
Designated for capital expenditures	3,662	-	3,662
Undesignated	726,000	13,200	739,200
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>736,047</u>	<u>13,200</u>	<u>749,247</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 736,047</u>	<u>\$ 109,630</u>	

Amounts reported for *governmental activities* in the statement of net assets (page 5) are different because:

Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the funds.	367,956
Prepaid expenses are not a current financial resource and, therefore, are not reported in the funds.	4,467
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	79,954
Long-term liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(94,000)
Net assets of <i>governmental activities</i>	<u>\$ 1,107,624</u>

See notes to financial statements

Township of Woodland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - governmental funds

Year ended March 31, 2005

	<u>General</u>	<u>Debt Service Road Assessment</u>	<u>Total governmental funds</u>
REVENUES			
Taxes	\$ 271,497	\$ -	\$ 271,497
Federal grants	20,340	-	20,340
State grants	117,809	-	117,809
Charges for services	14,669	-	14,669
Fines and forfeitures	3,256	-	3,256
Interest and rentals	7,241	3,052	10,293
Other	11,315	10,820	22,135
	<u>446,127</u>	<u>13,872</u>	<u>459,999</u>
Total revenues			
	<u>446,127</u>	<u>13,872</u>	<u>459,999</u>
EXPENDITURES			
Legislative	1,753	-	1,753
General government	93,909	-	93,909
Public safety	66,639	-	66,639
Public works	65,318	-	65,318
Health and welfare	10,645	-	10,645
Culture and recreation	20,980	-	20,980
Capital outlay	43,778	-	43,778
Debt service:			
Principal	-	1,000	1,000
Interest	-	4,432	4,432
	<u>303,022</u>	<u>5,432</u>	<u>308,454</u>
Total expenditures			
	<u>303,022</u>	<u>5,432</u>	<u>308,454</u>
NET CHANGE IN FUND BALANCES	143,105	8,440	151,545
FUND BALANCES - BEGINNING	592,942	4,760	597,702
FUND BALANCES - ENDING	<u>\$ 736,047</u>	<u>\$ 13,200</u>	<u>\$ 749,247</u>
Net change in fund balances - total governmental funds			\$ 151,545

Amounts reported for *governmental activities* in the statement of activities (page 6) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays \$(45,651) exceeded depreciation \$(30,083) in the current period.

15,568

Prepaid expenses are not a current financial resource and, therefore, are not reported in the funds.

454

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

(10,821)

Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

1,000

Change in net assets of *governmental activities*

\$ 157,746

See notes to financial statements

Township of Woodland
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Township of Woodland, Michigan (the Township), conform to U.S. generally accepted accounting principles (hereinafter referred to as generally accepted accounting principles) as applicable to governments. The following is a summary of the more significant policies.

a) Reporting entity:

The accompanying financial statements present only the Township. There are no component units, entities for which the Township is considered to be financially accountable.

b) Government-wide and fund financial statements:

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Township. The effect of inter-fund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental. Major individual governmental funds are reported as separate columns in the fund financial statements.

c) Measurement focus, basis of accounting, and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

c) *Measurement focus, basis of accounting, and financial statement presentation* (continued):

State grants, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the government.

The Township reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The Road Special Assessment fund accounts for Township road improvements financed through special assessments.

Private-sector standards of accounting issued prior to December 1, 1989, are generally followed in the government-wide financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board (GASB).

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

d) *Assets, liabilities, and net assets or equity:*

i) *Bank deposits* - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Pooled interest income is proportionately allocated to all funds.

ii) *Receivables* - In general, outstanding balances between funds are reported as "due to/from other funds." No allowance for uncollectible accounts has been recorded as the Township considers all receivables to be fully collectible.

iii) *Prepaid items* - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

d) *Assets, liabilities, and net assets or equity (Continued):*

iv) *Capital assets* - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$1,000 (\$10,000 for infrastructure) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Gains or losses as a result of trade-ins are adjusted through the cost of the new asset acquired. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The Township has elected to account for infrastructure assets prospectively, beginning April 1, 2004.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	15 - 50 years
Equipment	5 - 15 years
Vehicles	5 - 20 years
Roads	40 years

v) *Deferred revenue* - In the fund financial statements, governmental funds report deferred revenue in connection with resources for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned.

vi) *Fund equity* - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

vii) *Property tax revenue recognition* - Property taxes are levied as of December 1 on property values assessed as of December 31 of the prior year. The billings are due on or before February 14, after which time the bill becomes delinquent and penalties and interest may be assessed by the Township. Property tax revenue is recognized in the year for which taxes have been levied and become available. The Township levy date is December 1, and, accordingly, the total levy is recognized as revenue in the current year.

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Budgetary information - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budget document presents information by fund, function, and department. The legal level of budgetary control adopted by the governing body is the function level. All annual appropriations lapse at the end of the fiscal year. The Township had no significant budget variations.

NOTE 3 - CASH:

Deposits are carried at cost and are maintained at various financial institutions in the name of the Township. State statutes and the Township's investment policy authorize the Township to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations. The Township's deposits are in accordance with statutory authority. At March 31, 2005, the Township has deposits with a carrying amount of \$709,217 and a bank balance of \$721,042. Of the bank balance, \$327,381 is covered by federal depository insurance and \$393,661 is uninsured.

NOTE 4 - RECEIVABLES:

Receivables as of year end for the Township's individual major funds are as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Property taxes</u>	<u>Special assessments</u>	<u>Inter- governmental</u>	<u>Totals</u>
General	\$ 1,505	\$ 14,838	\$ -	\$ 17,341	\$ 33,684
Road Assessment	-	-	86,300	-	86,300
Totals	<u>\$ 1,505</u>	<u>\$ 14,838</u>	<u>\$ 86,300</u>	<u>\$ 17,341</u>	<u>\$ 119,984</u>
Noncurrent portion	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,954</u>	<u>\$ -</u>	<u>\$ 69,954</u>

All receivables are considered fully collectible.

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 - CAPITAL ASSETS:

Capital asset activity for the year ended March 31, 2005, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ -	\$ 15,000	\$ -	\$ 15,000
Capital assets being depreciated:				
Buildings and improvements	246,778	-	-	246,778
Equipment	134,761	40,848	(14,461)	161,148
Vehicles	285,460	3,300	-	288,760
Subtotal	666,999	44,148	(14,461)	696,686
Less accumulated depreciation for:				
Buildings and improvements	(94,559)	(4,999)	-	(99,558)
Equipment	(43,230)	(11,324)	964	(53,590)
Vehicles	(176,822)	(13,760)	-	(190,582)
Subtotal	(314,611)	(30,083)	964	(343,730)
Total capital assets being depreciated (net)	352,388	14,065	(13,497)	352,956
Governmental activities capital assets, net	\$ 352,388	\$ 29,065	\$ (13,497)	\$ 367,956

Depreciation expense was charged to functions of the Township as follows:

Governmental activities:	
General government	\$ 4,708
Public safety	25,144
Recreation and culture	231
Total governmental activities	\$ 30,083

NOTE 6 - DEFERRED REVENUE:

As of March 31, 2005, the various components of deferred revenue are as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Totals</u>
Special assessments	\$ 79,954	\$ -	\$ 79,954

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 - LONG-TERM DEBT:

Long-term debt at March 31, 2005, is comprised of the following individual issues:

Bonds payable:

\$95,000, 2003 Road special assessment limited tax general obligation bond; due in annual installments of \$1,000 to \$14,000, plus interest at 1.80% to 4.30% through June 2013. \$ 94,000

Long-term debt activity for the year ended March 31, 2005, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Bonds payable	<u>\$ 95,000</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ 94,000</u>	<u>\$ 10,000</u>

Debt service requirements at March 31, 2005, were as follows:

	<u>Principal</u>	<u>Interest</u>
Year ended March 31:		
2006	\$ 10,000	\$ 2,836
2007	10,000	2,623
2008	10,000	2,390
2009	10,000	2,132
2010	10,000	1,847
2011 - 2015	<u>44,000</u>	<u>3,820</u>
Totals	<u>\$ 94,000</u>	<u>\$ 15,648</u>

NOTE 8 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS:

At March 31, 2005, the composition of interfund balances is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
General	<u>\$ 16,476</u>	Road	<u>\$ 16,476</u>

Township of Woodland
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 - RISK MANAGEMENT:

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The Township has purchased commercial insurance for each of these claims and is neither self-insured nor participates in a shared-risk pool. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

NOTE 10 - CHANGE IN ACCOUNTING PRINCIPLES:

Effective April 1, 2004, the Township implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, along with all related statements and interpretations. In connection with the implementation of this statement, the following adjustments to beginning net assets have been made to reflect the cumulative effect of this accounting change:

Net assets as previously reported	\$ 597,702
Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the funds.	352,388
Prepaid expenses are not a current financial resource and, therefore, are not reported in the funds.	4,013
Special assessments receivable are not available to pay for the current period's expenditures and, therefore, are deferred in the funds.	90,775
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(95,000)</u>
Net assets of <i>governmental activities</i>	<u>\$ 949,878</u>

REQUIRED SUPPLEMENTARY INFORMATION

Township of Woodland
BUDGETARY COMPARISON SCHEDULE - General Fund
Year ended March 31, 2005

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES				
Taxes	\$ 257,950	\$ 257,950	\$ 271,497	\$ 13,547
Federal grant	-	-	20,340	20,340
State grants	115,698	116,204	117,809	1,605
Charges for services	14,106	14,106	14,669	563
Fines and forfeitures	4,000	4,000	3,256	(744)
Interest and rentals	8,375	8,375	7,241	(1,134)
Other	3,237	30,260	11,315	(18,945)
	<u>403,366</u>	<u>430,895</u>	<u>446,127</u>	<u>15,232</u>
Total revenues				
EXPENDITURES				
Legislative	<u>1,753</u>	<u>1,753</u>	<u>1,753</u>	<u>-</u>
General government:				
Supervisor	6,513	6,513	5,749	764
Election	4,200	4,200	3,739	461
Assessor	12,850	12,850	12,803	47
Clerk	12,374	12,374	12,098	276
Board of review	1,275	1,475	1,427	48
Treasurer	15,312	15,312	13,624	1,688
Hall and grounds	15,672	15,672	5,229	10,443
Cemetery	26,176	26,176	17,972	8,204
Other	23,390	23,390	21,268	2,122
	<u>117,762</u>	<u>117,962</u>	<u>93,909</u>	<u>24,053</u>
Total general government				
Public safety:				
Police	13,302	12,652	10,008	2,644
Fire	62,278	79,078	56,631	22,447
	<u>75,580</u>	<u>91,730</u>	<u>66,639</u>	<u>25,091</u>
Total public safety				
Public works:				
Highways and streets	98,273	98,273	60,885	37,388
Drains	14,750	14,750	4,433	10,317
	<u>113,023</u>	<u>113,023</u>	<u>65,318</u>	<u>47,705</u>
Total public works				
Health and welfare - ambulance	<u>10,645</u>	<u>10,645</u>	<u>10,645</u>	<u>-</u>

Township of Woodland
BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)
Year ended March 31, 2005

	<u>Original budget</u>	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
EXPENDITURES (Continued)				
Recreation and culture - library	\$ 23,089	\$ 25,253	\$ 20,980	\$ 4,273
Capital outlay	12,550	45,390	43,778	1,612
Total expenditures	354,402	405,756	303,022	102,734
NET CHANGE IN FUND BALANCES	48,964	25,139	143,105	117,966
FUND BALANCES - BEGINNING	592,942	592,942	592,942	-
FUND BALANCES - ENDING	\$ 641,906	\$ 618,081	\$ 736,047	\$ 117,966